



Finance Act 1995

1995 CHAPTER 4

PART I

DUTIES OF EXCISE

Alcoholic liquor duties

1 Low-strength wine, made-wine and cider.

(1) The ^{M1}Alcoholic Liquor Duties Act 1979 shall be amended as follows.

(2) In section 1 (the alcoholic liquors dutiable under the Act) in subsections (4) and (5) (definitions of “wine” and “made-wine”) after the words “any liquor” there shall in both cases be inserted “ which is of a strength exceeding 1.2 per cent and which is ”.

^{F1}(3)

(4) In section 59(1) (prohibition on rendering wine and made-wine sparkling) for paragraph (b) there shall be substituted the following paragraph—

“(b) is wine or made-wine of a strength exceeding 5.5 per cent.”.

(5) Subsections (2) and (4) above—

(a) shall apply in relation to liquor imported into, or produced in, the United Kingdom on or after 1st January 1995, and

(b) as regards any provision about liquor removed to the United Kingdom from the Isle of Man, shall also apply in relation to liquor so removed on or after that date.

(6) Subsection (3) above shall apply in relation to liquor imported into, or made in, the United Kingdom on or after 1st January 1995.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1995, Cross Heading: Alcoholic liquor duties. (See end of Document for details)

Textual Amendments

- F1** S. 1(3) omitted (1.9.2010) by virtue of [The Alcoholic Liquor Duties \(Definition of Cider\) Order 2010](#) (S.I. 2010/1914), arts. 1(2), **3(b)** (with art. 1(3))

Marginal Citations

- M1** 1979 c. 4.

2 Wine and made-wine: rates.

(1) For the Table of rates of duty in Schedule 1 to the ^{M2}Alcoholic Liquor Duties Act 1979 (wine and made-wine) there shall be substituted the Table in Schedule 1 to this Act.

(2) This section shall be deemed to have come into force on 1st January 1995.

Commencement Information

- I1** S. 2 in force on 1.1.1995: see s. 2(2).

Marginal Citations

- M2** 1979 c. 4.

3 Spirits, beer and cider: rates.

(1) In section 5 of the ^{M3}Alcoholic Liquor Duties Act 1979 (spirits) for “£19.81” there shall be substituted “ £20.60 ”.

(2) In section 36(1) of that Act (beer) for “£10.45” there shall be substituted “ £10.82 ”.

(3) In section 62(1) of that Act (cider) for “£22.82” there shall be substituted “ £23.78 ”.

(4) This section shall be deemed to have come into force on 1st January 1995.

Commencement Information

- I2** S. 3 in force on 1.1.1995: see s. 3(4).

Marginal Citations

- M3** 1979 c. 5.

^{F24} Alcoholic ingredients relief.

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Textual Amendments

- F2** S. 4 repealed (1.8.2023) by [Finance \(No. 2\) Act 2023](#) (c. 30), ss. **113(2)(a)**, 120(2); S.I. 2023/884, reg. 2(1)(i) (with regs. 3(1), 4, 9, 10)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1995, Cross Heading: Alcoholic liquor duties. (See end of Document for details)

F3 5 Denatured alcohol.

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Textual Amendments

F3 S. 5 repealed (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), ss. 113(2)(b), 120(2); S.I. 2023/884, reg. 2(1)(i) (with regs. 3(1), 4, 9, 10)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1995, Cross Heading:
Alcoholic liquor duties.